

General Information Letter: Taxpayer unable to obtain a W-2 from an employer may use Form IL-4852 to report withholding.

March 28, 2003

Dear:

This is in response to your letter to this office dated March 17, 2003. Department of Revenue ("Department") regulations require that the Department issue only two types of letter rulings, Private Letter Rulings ("PLRs") and General Information Letters ("GILs"). PLRs are issued by the Department in response to specific taxpayer inquiries concerning the application of a tax statute or rule to a particular fact situation. A PLR is binding on the Department, but only as to the taxpayer who is the subject of the request for ruling and only to the extent the facts recited in the PLR are correct and complete. GILs do not constitute statements of agency policy that apply, interpret or prescribe the tax laws and are not binding on the Department. For your general information, the regulation governing the issuance of letter rulings, *2 Ill. Adm. Code Part 1200* regarding rulings and other information issued by the Department, can be accessed at the Department's website. That address is www.revenue.state.il.us/legalinformation/regs/part1200.

The nature of your question and the information provided require that we respond only with a GIL.

In your letter you state in part as follows:

For the past three months, I have attempted to secure my W-2 from my former employer. To date, I have not received my 2002 W-2 earnings from COMPANY.

My earnings for the 4 months were \$4,712.58. I have written to the IRS and have received an estimated tax form. What do I do to file my state income tax?

Please send me any forms, etc., so I may file my taxes for 2002.

Please be advised that you may use form IL-4852, Substitute for Unobtainable Form W-2, for use in filing your 2002 Illinois income tax return. Follow the Instructions and attached the required supporting documentation (pay-check stubs or letter from employer), and attach this form to your IL-1040. Per your request, we enclose Form IL-4852 for your use. We also enclose Form IL-1040 for your convenience.

As stated above, this is a GIL which does not constitute a statement of policy that applies, interprets or prescribes the tax laws, and it is not binding on the Department. If you wish to obtain a PLR which will bind the Department with respect to the application of the law to specific facts, please submit a request conforming to the requirements of *2 Ill. Adm. Code Part 1200*.

Sincerely yours,

Jackson E. Donley,
Senior Counsel-Income Tax